

## Article - Tax - General

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§12–101.

(a) In this title the following words have the meanings indicated.

(b) “Cigarette” means any size or shaped roll for smoking that is made of tobacco or tobacco mixed with another ingredient and wrapped in paper or in any other material except tobacco.

(c) “Manufacturer” means a person who acts as a manufacturer as defined in § 16–201 of the Business Regulation Article or as an other tobacco products manufacturer as defined in § 16.5–101 of the Business Regulation Article.

(d) “Other tobacco product” means:

(1) any cigar or roll for smoking, other than a cigarette, made in whole or in part of tobacco; or

(2) any other tobacco or product made primarily from tobacco, other than a cigarette, that is intended for consumption by smoking or chewing or as snuff.

(e) “Other tobacco products retailer” means a person authorized under § 16.5–205(b) of the Business Regulation Article to purchase other tobacco products on which the tobacco tax has not been paid.

(f) “Out-of-state seller” means a person located outside the State that sells, holds for sale, ships, or delivers premium cigars or pipe tobacco to consumers in the State if, during the previous calendar year or the current calendar year:

(1) the person’s gross revenue from the sale of premium cigars or pipe tobacco in the State exceeds \$100,000; or

(2) the person sold premium cigars or pipe tobacco into the State in 200 or more separate transactions.

(g) “Pipe tobacco” has the meaning stated in § 16.5–101 of the Business Regulation Article.

(h) “Premium cigars” has the meaning stated in § 16.5–101 of the Business Regulation Article.

(i) “Sell” means to exchange or transfer, or to make an agreement to exchange or transfer, title or possession of property, in any manner or by any means, for consideration.

(j) “Tax stamp” means a device in the design and denomination that the Comptroller authorizes by regulation for the purpose of being affixed to a package of cigarettes as evidence that the tobacco tax is paid.

(k) “Tobacconist” means a person authorized under § 16.5–205(e) of the Business Regulation Article to purchase other tobacco products on which the tobacco tax has not been paid.

(l) “Unstamped cigarettes” means a package of cigarettes to which tax stamps are not affixed in the amount and manner required in § 12–304 of this title.

(m) “Wholesale price” means the price for which a wholesaler buys other tobacco products, exclusive of any discount, trade allowance, rebate, or other reduction.

(n) “Wholesaler” means, unless the context requires otherwise, a person who acts as a wholesaler as defined in § 16–201 of the Business Regulation Article or as an other tobacco products wholesaler as defined in § 16.5–101 of the Business Regulation Article.

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